

Article - Tax - Property

[\[Previous\]](#)[\[Next\]](#)

§7-211.1.

Property is not subject to property tax if the property:

(1) is actually used exclusively for heating, cooling, or generation or distribution of electricity for property owned and occupied by the State; and

(2) was not subject to property taxation for the taxable year beginning July 1, 1996.

[\[Previous\]](#)[\[Next\]](#)